



Sen. Linda Holmes

**Filed: 2/22/2022**

10200SB1143sam001

LRB102 04964 HLH 35931 a

1 AMENDMENT TO SENATE BILL 1143

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1143 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by  
5 changing Section 225 as follows:

6 (35 ILCS 5/225)

7 Sec. 225. Credit for instructional materials and supplies.  
8 For taxable years beginning on and after January 1, 2017, a  
9 taxpayer shall be allowed a credit in the amount paid by the  
10 taxpayer during the taxable year for instructional materials  
11 and supplies with respect to classroom based instruction in a  
12 qualified school, or the maximum credit amount ~~\$250~~, whichever  
13 is less, provided that the taxpayer is a teacher, instructor,  
14 counselor, principal, or aide in a qualified school for at  
15 least 900 hours during a school year.

16 The credit may not be carried back and may not reduce the

1 taxpayer's liability to less than zero. If the amount of the  
2 credit exceeds the tax liability for the year, the excess may  
3 be carried forward and applied to the tax liability of the 5  
4 taxable years following the excess credit year. The tax credit  
5 shall be applied to the earliest year for which there is a tax  
6 liability. If there are credits for more than one year that are  
7 available to offset a liability, the earlier credit shall be  
8 applied first.

9 For purposes of this Section, the term "materials and  
10 supplies" means amounts paid for instructional materials or  
11 supplies that are designated for classroom use in any  
12 qualified school. For purposes of this Section, the term  
13 "qualified school" means a public school or non-public school  
14 located in Illinois.

15 For purposes of this Section, the term "maximum credit  
16 amount" means (i) \$250 for taxable years beginning prior to  
17 January 1, 2023 and (ii) \$300 for taxable years beginning on or  
18 after January 1, 2023.

19 This Section is exempt from the provisions of Section 250.  
20 (Source: P.A. 100-22, eff. 7-6-17.)

21 Section 99. Effective date. This Act takes effect upon  
22 becoming law."